

**INDIANA BOARD OF ACCOUNTANCY**  
**MINUTES**  
**November 15, 2013**

**CALL TO ORDER AND ESTABLISHMENT OF A QUORUM**

Mr. Gregory Coy, Chair of the Indiana Board of Accountancy, called the meeting to order at 10: a.m. in Room W064 of the Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

**Board Members Present:**

Mr. Gregory Coy, CPA, Chair  
Mr. James O'Brien, CPA, Esq., Vice-Chair  
Mr. John Kane, CPA  
Mr. Randolph Holt, Esq.  
Mr. Randall Effner, CPA  
Ms. Angela Zirkelbach, CPA

**Board Members Absent:**

**State Officials Present:**

Ms. Crystal Heard, Board Director  
Ms. Jacque Retter, Assistant Board Director  
Mr. James Schmidt, DAG, Office of the Attorney General

**ADOPTION OF THE AGENDA**

A motion was made and seconded to adopt the amended agenda.

Holt/Effner  
Motion carried 6/0/0

**ADOPTION OF THE MINUTES FROM THE OCTOBER 18, 2013 MEETING OF THE BOARD**

A motion was made and seconded to adopt the amended minutes from the October 18, 2013 Board meeting.

Holt/O'Brien  
Motion carried 6/0/0

**ADMINISTRATIVE HEARINGS**

Marlenea Haigg was the court reporter for all administrative hearings.

**A. In the Matter of the License of Jennifer Jo Allio Harris**

Cause No.: IBA 13-35

Case Summary- Petitioner Jennifer Harris was not present.

Board Action: A motion was made and seconded to affirm the Administrative Law Judges order.

Holt/ Zierklebach  
Motion carried 3//0/1 O'Brien abstained. Kane did not participate

Board Action: A motion was made and seconded to remove previous vote as Petitioner appeared.

Holt/Zierklebach  
Motion carried 3/0/1 O'Brien abstained. Kane did not participate

Case Summary: Mrs. Harris appeared before the Board to ask for a reduction of hours due to economic and personal hardship. Due to several person reasons she was unable to complete the required hours of continuing education. She is currently owner of Jennifer Harris and Associates Inc. and is currently working towards

Exhibit 1: Divorce record

Exhibit 2: Medical Records (confidential)

Exhibit 3: Tax information (confidential)

During the course of the hearing Mrs. Harris requested exhibits 2 and 3 be considered confidential records.

Board Action: A motion was made and seconded to ALJ order be modified to modified to reduce the civil penalty to \$920. Based upon circumstances of her health and financial she was unable to comply.

Holt/Effner

Motion carried 5/0/1 O'Brien abstained

**B. In the Matter of the Unlicensed Practice of Julie Jeffers**

Cause No.: IBA 13-81

Re: Order to Show Cause

Both parties orally made a request to continue hearings and to combine hearings.

A motion was made and seconded to grant motion to continue hearing of Julie Jeffers and Jeffers and Company, Inc.

Holt/O'Brien

**C. In the Matter of the Unlicensed Practice of Jeffers And company, Inc. (a/k/a Jeffers & Co.)**

Cause No.: IBA 13-82

Re: Order to Show Cause

**APPLICATION REVIEW**

**Applications for intial licensure:**

Rayapureddi, Jayanagendra Prasad

A motion was made and seconded to approve

Holt/Effner

Motion carried 6/0/0

**Applications for Activation:**

Bruni, Steven

A motion was made and seconded to deny the application

Holt/Kane

Motion carried 6/0/0

**Applications for Certification as a Certified Public Accountant via Transfer of Grades:**

Reddington, Aaron Michael

A motion was made to approve the application

Holt/O'Brien

Motion carried 6/0/0

**Applications for Certification as a Certified Public Accountant via Reciprocity:**

Shah, Ratesh Piyush – tabled for official transcript of graduate degree

A motion was made and seconded to table the application pending submission of an official transcript of graduate degree.

Holt/O'Brien

Motion carried 6/0/0

**Application for reinstatement of expired Certificate**

A motion was made and seconded to approve the following applications for active reinstatement of an expired license.

Bohn, Christopher (CP19900128) – *Expired 6/30/2012*  
Lewis, Daniel D. (CP10600297) – *Expired 6/30/2012*  
Randolph, Steven F. (CP18550760) – *Expired 6/30/1990*  
Hum, Houston Alan (CP10900410) – *Expired 6/30/2012*

Holt/Kane

Motion carried 6/0/0

A motion was made and seconded to approve reinstatement and issue a notice of noncompliance requiring 22.5 hours of CPE within 6 months of the order.

Mendoza, Robert (CP10500078) – *Expired 6/30/2012*

Holt/O'Brien

Motion carried 6/0/0

A motion was made and seconded to approve reinstatement and issue a notice of noncompliance requiring 4 hours of ethics CPE within 6 months of the order.

Koepper, Christopher (CP19800065) – *Expired 6/30/2012*

Holt/O'Brien

Motion carried 6/0/0

A motion was made and seconded to approve the reinstatement and issue a notice of noncompliance requiring 12 hours of A&A and 4 hours of ethics within 6 months

Viswanathan, Divya (CP10800154) – *Expired 6/30/2012*

Holt/Effner

Motion carried 5/0/1

Mr. Coy abstained

A motion was made and seconded to approve the following applications for inactive reinstatement of an expired license.

Linkhart, Andrew (CP10200240) – *Inactive/Expired 6/30/2012*  
Kim, Hyun Jung (CP10800052) – *Expired 6/30/2012*  
Temple, Cynthia (CP19100249) – *Inactive/Expired 6/30/2012*

Holt/Kane

Motion carried 6/0/0

**2012 AUDIT- ADMINISTRATIVE LAW JUDGE RECOMMENDATIONS**

**Maynard, Bradley**

Cause No: 13-68

Motion made and seconded issue notice to give until December 16, 2013 to file a brief or request oral argument for the January 17, 2014

Holt/ O'Brien

Motion carried 6/0/0

**Frick, Stephen**

Cause No: 13-30

Motion made and seconded to affirm the ALJ order

Holt/Zirkelbach

Motion carried 5/0/1 O'Brien abstained

**Gentles, Gary**

Cause No: 13-67

He has until December 16, 2013 to file a submission to the Board explaining why a late file should be accepted, why he did not receive his Notice of Noncompliance and why he did not receive the Order of Suspension. He can file or ask for personal appearance at the January meeting. License shall remain suspended until January.

Holt/Kane

Motion carried 5/1/0 Coy opposed

**OLD/NEW BUSINESS**

**D. LSA Document # 13-279, Readoption of Rules**

Rules to be readopted without changes are as follows:

872 IAC 1-1 Requirements for Certification, Licensure, and Registration

872 IAC 1-2-2.1 Records furnished to clients

872 IAC 1-3 Permits to Practice; Continuing Education

A motion was made and seconded to adopt the analysis made to the Board as written.

Holt/Effner

Motion carried 6/0/0

**DISCUSSION**

**C.L. Coonrod & Company Letter** – Mr. Coonrod asks the question as to whether or not separate fees be charged for different fees for members and non members of the administrating entity that conducts the peer review.

A motion was made to allow the Society to submit documentation the Board to review.

**Veteran Fees** The Board discussed the misprint found in the October 2012 newsletter. The statute does not give authority to waive fee. Nicholas Rhoad will follow up to see if there is an Executive Order regarding military personell.

**STANDING REPORTS**

**E. Board Liaison to the Attorney General's Office** – John Kane no report

**F. Indiana Professional Licensing Agency** – Crystal Heard made introduction of Conely "Vance" Poole, Compliance Officer. Vance and Crystal will meet with the Greg Coy to discuss projects Vance can begin working on for the Board.

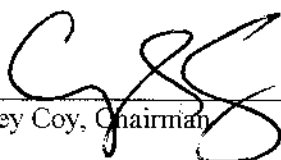
**G. Advisory Counsel** – Jim Schmidt no report

**H. Office of the Attorney General** – Joseph Basile reported to the Board there has not been much change. Two litigation cases are set for settlement. Two older ones are set for settlement today and one is set for January. There are 13 consumer investigations going at this time. There are a few litigation cases that are going through the review process.

**ADJOURNMENT**

There being no further business and having completed its duties, a motion was made and seconded to adjourn the meeting of the Indiana Board of Accountancy.

The meeting adjourned at 12:30p

  
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Grey Coy, Chairman

1/17/2014  
\_\_\_\_\_  
Date